

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 17.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7406 of 2015 and M.P. Nos.1 & 2 of 2015

M/s.Metallica Metals,
rep. by is Partner Kailash Bhandari
225,Linghi Chetty Street,
Chennai - 1

... Petitioner

Vs.

The Commercial Tax Officer,
Roving Squad III, Enforcement (North),
Greams Road, Chennai 600 006.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records on the file of the respondent in G.D. No.6179/2014-15 dated 03.03.2015 and to quash the same as illegal and to direct the respondent to release the consignment detained under G.D. No.6179/2014-15/R.S.III(N) dated 01.03.2015.

For Petitioner : Mr.T.Pramodkumar Chopda

For Respondent : Mr.Manoharan Sundaram
Addl.Govt.Pleader (T)

O R D E R

The Writ Petitioner has come forward with the aforesaid prayer, challenging the goods detention notice and for release of the goods.

2.Heard both sides.

3.The petitioner/company claims to be a registered dealer in imported cold rolled stainless sheet under the Tamil Nadu Value Added Tax Act, 2006 and assessee on the file of the respondent herein.

4.The case of the petitioner is that in the regular course of business, the respondent intercepted the vehicle and detained the

consignment along with the container under G.D. No.6179/2014-15 dated 03.03.2015. The respondent without considering the submission of the petitioner, supported by documents, refused to release the consignment along with the container and vehicle unless advance tax and compounding fee at two times of the alleged tax is paid. Therefore, the petitioner is before this court.

5.This Court in a series of writ petition, directed the goods to be released on payment of the tax component.

6.Accordingly, the Writ Petition is disposed of with a direction to the respondent to release the goods on payment of one time tax component to be decided by the respondent. In so far as any other claims of the respondent are concerned, they shall await the adjudication. No costs. Consequently, connected M.Ps are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga

To

The Commercial Tax Officer,
Roving Squad III, Enforcement (North),
Greams Road, Chennai 600 006.

+1cc to Mr.T.Pramod Kumar, Advocate, S.R.No.14731

सत्यमेव जयते

W.P.No.7406 of 2015

MG (CO)
CA(20/03/2015)

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